

SOUTHERN TEXTILE BULLETIN

VOL. III

CHARLOTTE, N. C., JUNE 27, 1912

NUMBER 17

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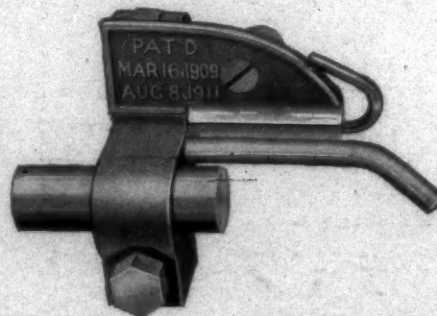
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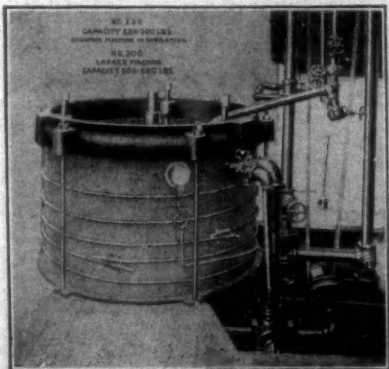
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CHARLOTTE, N. C.

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SOUTHERN TEXTILE BULLETIN

VOL. 3

CHARLOTTE, N. C., JUNE 27, 1912

NUMBER 17

Deduction for Depreciation

R. S. McIver before South Carolina Cotton Manufacturers Association

Mr. President and Members of The Cotton Manufacturers' Association of South Carolina:

THE subject of Depreciation has engaged the attention of the business world for many years, but, so far, without the fixed and definite results which usually follow such engagements—for, while a great many corporations have given careful con-

in such shape, that upon the passage of the Act of Congress of August 5, 1909, there would have been no necessity for any radical change in our accounts.

There are many definitions of depreciation, but in their final analysis they vary but slightly. The variation coming in the manner of providing for depreciation, some accountants claiming that the charge

tual depreciation going on all the time, and no matter how carefully the machinery is looked after, or how extensive the repairs thereto are, there comes a time, inevitably, when said machinery must go to the scrap-heap and be replaced by new machinery.

This condition clearly fixes the fact that there is a continual loss from deterioration, of the Capital

ly replacing such of its physical property as is subject to deterioration, and this includes everything except lands.

The earning capacity of a plant is incorrectly stated when the profits from operations are shown before providing a reasonable allowance for depreciation.

And this brings up the all-import-



Willowbrook Park, Pleasure Ground for the Operatives of the Newberry (S. C.) Cotton Mill.

sideration to the matter of depreciation, the greater number, by far, have not treated the subject as one worthy of serious thought and attention.

The action of Congress in assessing a special excise tax against corporations organized for profit, has forced the corporations, through the world-moving motive of self-interest, to carefully consider and act upon a matter, which, under the dictates of good judgment, should have been

should be made to income (profit and loss), and not to operating expenses, because said depreciation goes on independent of operations; while others, constituting a large majority, claim that depreciation is a proper charge against operating expenses and should enter into the cost of goods manufactured.

In addition to the fact that science may step in at any time with a new invention and render any machine obsolete and useless, there is an ac-

Assets; and sound business policy requires that the amount of this loss be provided for, and, in my judgment, the best way to provide for same, is by periodical charge to manufacturing expenses (monthly, quarterly, semi-annually or annually.)

With the facts known and properly understood, no corporation would be regarded as being well-conducted, which did not make provision for the necessity of ultimate-

tant question "What is a reasonable allowance?"

To intelligently consider that question, we must first find a satisfactory answer to another, viz: "What is Depreciation?"

Technically, depreciation is deterioration of physical property, from its original condition, caused by exhaustion, wear and tear or obsolescence and consequently should embrace every expenditure, large or

(Continued on Page 6)

Water Supplies for Automatic Sprinklers

TO secure the best results in insurance reductions, manufacturers find it necessary to have two separate sources of water supply for their sprinkler systems. These are provided, usually, by a choice from the following sources:—Reservoir pressure from either public or private mains; an elevated tank; an air pressure tank; underwriters fire tank; high pressure and low pressure city service. In some cases a satisfactory duplicate supply is obtained by connecting with public water mains on two

is connected to the underground system as shown, this connection being provided with a check valve near the pump, which prevents the city water pressure from laying on the fire pump.

From the point where the two supplies unite, a pipe extending into the building to supply the sprinklers is provided, with another post indicator valve for controlling the sprinklers from outside the building. In cases where the building is right on the street the connection to city water runs directly in and

pipe connecting the supplies, a line is extended into the building for supply to sprinklers.

Fig. 3 shows plans of two similar properties, differently supplied. At the top is shown a layout in which the water supplies consist of a gravity tank and fire pump. The discharge pipes from both are connected to the underground system, gates and checks being installed in each as shown. From this underground system a supply pipe is extended into the building. A post indicator valve is placed in this pipe, to con-

familiar with him, and he should be dreaded and fought with all their might and main. It is a well-known fact that he is a carrier of disease, and beside that he is unclean.

The mill people, especially those who do not have the advantage of a sewerage system, should have every opening in their homes screened, and then keep the flies out. They will cost but little compared to the health of the home and doctor's bills.

In a good many instances the peo-

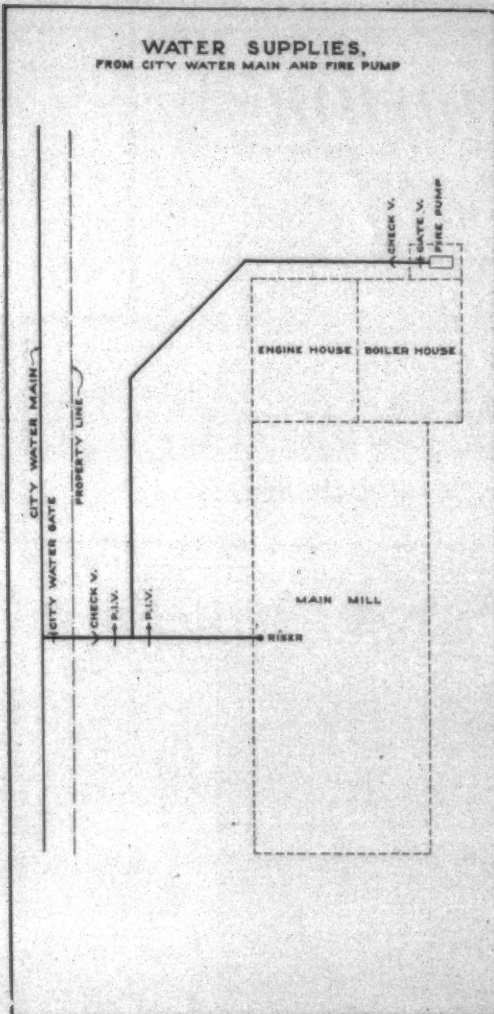


Fig. 1.

different streets. The supply pipe through its tanks, pump, or water main connection, carries water which is always under pressure.

In Fig. 1 is shown a plan of underground supply piping (this must be below the frost line to prevent freezing in winter), and general layout of buildings in which the city water main and a fire pump are the sources of supply. The former is shown on the left of the drawing. The connection into the property is shown to pass through a city water works gate on the outside of the property line and a check valve and post indicator valve on the inside. The check valve insures that water can not be drawn from the private lines into the city main. The post indicator valve controls the water supply to the sprinklers.

The discharge from the fire pump

the valve layout is provided for in the basement.

Fig. 2 shows a plan of underground supply pipe and general layout of buildings in which city water main and gravity tank are the water supplies. The city main is indicated at the left, as before, and the connection from the same into the property is indicated by a single line. The city gate is placed at a point near the city water main, and a check valve and post indicator valve are located just inside the property line. A gravity tank (indicated by the dotted circle) located on a trestle or tower is connected to the city supply as shown. A shut-off valve is placed in the down pipe from the tank, and a check valve and post indicator valve are shown in the underground pipe near the base of the tank riser. From the

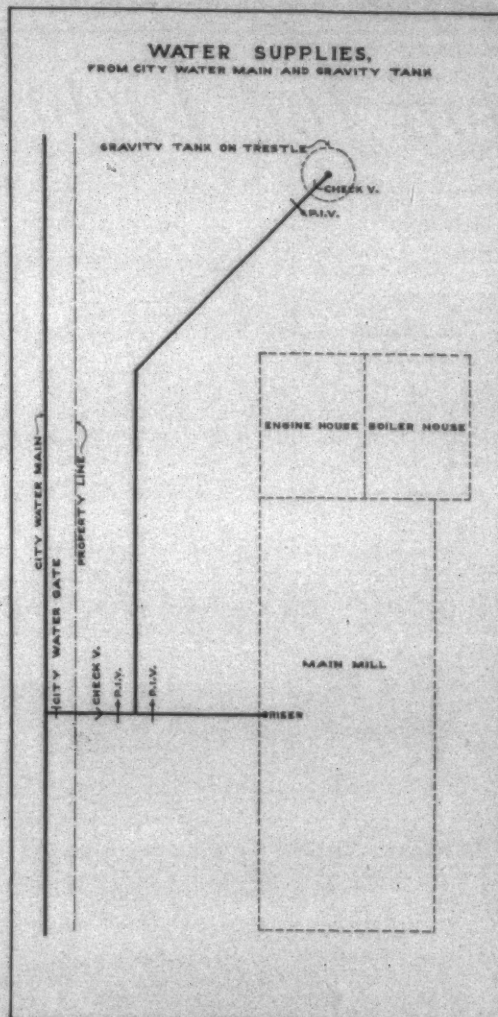


Fig. 2.

control the water supply to the sprinklers.

The lower plan shows a layout having pressure tank and gravity tank as sources of water supply. These are located on the roof of the building, and the tie-up pipe indicated between them is in the top story of the building. A gate valve and a check valve are placed in each supply in the top story, as shown. From the tie-up pipe a supply to the sprinklers is extended across the building, and then to the basement, where connection is made to the sprinkler riser.

A Word About Screens.

So much has been said about the fly and how dangerous he is that every person working in the mill is

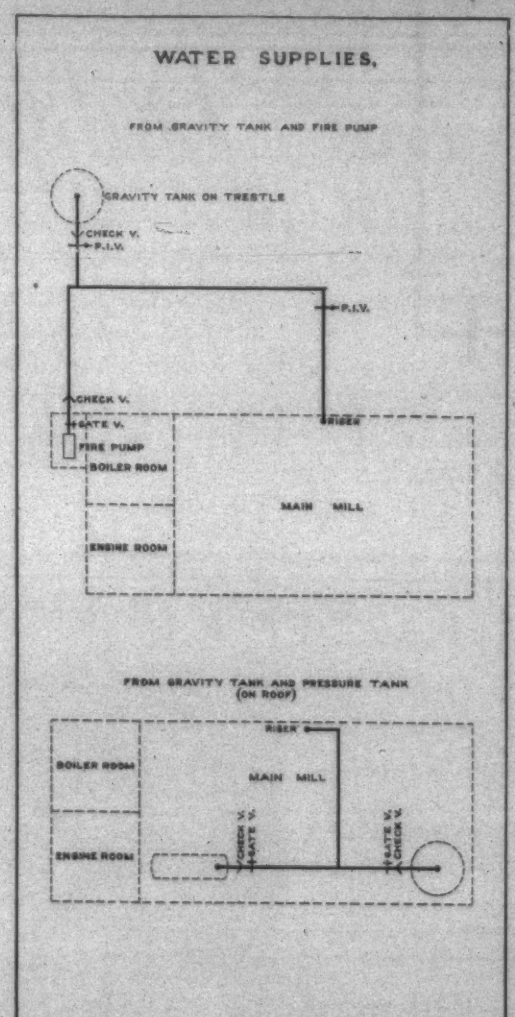


Fig. 3.

ple in the mills have their homes screened, but where there are children care should be taken to keep every hole in the wiring patched or that the doors are not left open. It is not much use to have screens and then let the flies have full play in and out.

If the home does not belong to one, screens for the windows can be bought that will slide back and forth and fit almost any window, and as doors are about the same size, the screen doors could be taken down. However, it would be best not to stand back on spending money to screen the house of the mill and let the flies come in and out at will, the money spent to keep them out will not be lost. And the best thing to do is not to move, so that one can get the benefit of comfort. —Charlotte Chronicle.

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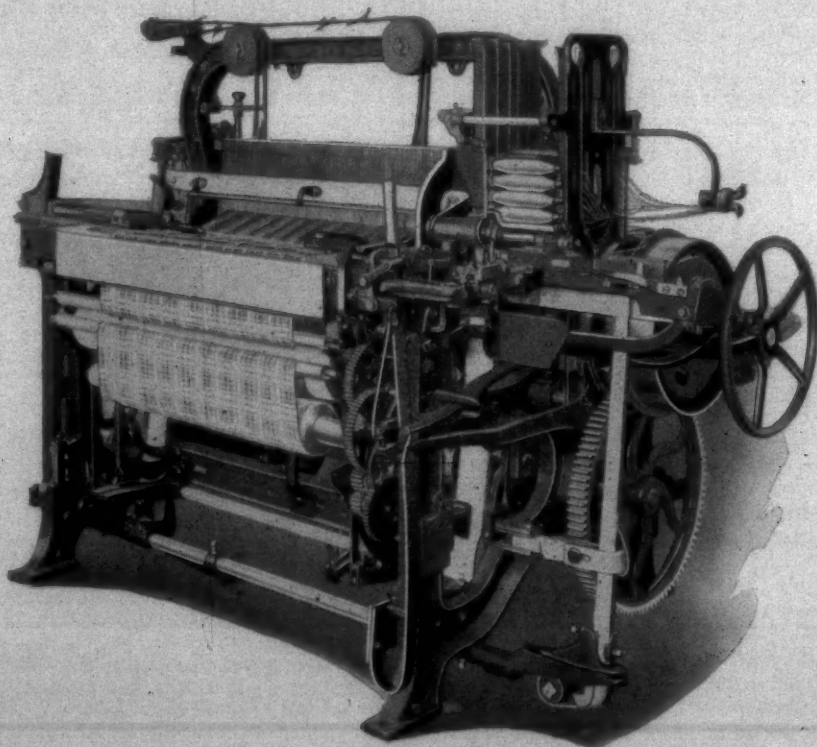
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Deduction for Depreciation.

(Continued from Page 3)

small, necessary to restore said property to its original condition. under this definition the expenditure for replacing a worn-out bolt does not differ from an expenditure necessary to replace an entire machine with a new machine, but custom and expediency have made a difference between repairs and replacements, so that today, in the world of business and accountancy, we have the following accepted definition:

Depreciation is that deterioration of the physical property which cannot be made good by current repairs and which ultimately results in the need for replacements.

Accepting this definition of depreciation for our guidance, it is plain that what we want to provide is a reserve which will be sufficient to recover said depreciation of our plant, by replacing each unit thereof, as it wears out or becomes obsolete.

And while the allowance should be ample to cover the purpose intended, we should guard against making it too liberal, for the obvious reason that if said allowance is excessive, we would in the course of say 25 or 30 years, have on our books Depreciation Reserves greater than our plant valuations.

It has been asserted that no fixed rate of depreciation will apply to any two manufacturing plants, even if said plants were equipped with the same style and make of machinery, for the reason that the care bestowed on machinery will tend to lengthen or shorten its active life. One manager may give close, personal attention to the condition of the plant and have competent assistance to study the conditions under which the machinery is operated. Another manager may give little heed to the care of his machinery, but bend his effort to obtain production without due regard to the effect upon the machinery. This and similar conditions make it clear to my mind, that no general rule for depreciation will apply exactly to any individual plant, and that reliable data and facts, regarding depreciation, can be obtained only by individual study of individual cases.

Very few of our Southern corporations have ever considered that it was necessary to provide for depreciation, claiming and believing that with repairs and renewals applied they were keeping their plants in as good condition as when built; therefore, we have very little available record to guide us in determining just what is a reasonable allowance for depreciation.

The rates in use by Eastern mills vary so widely that we cannot get much assistance from that source—some of the Eastern mills use rates as high as 5 per cent. on buildings and 10 per cent. on machinery, with the computation made on the original cost value and not on diminishing balances.

I understand that the Manchester mills of England followed for a great many years the practice of writing off 2 1-2 per cent. on buildings and 5 per cent. on machinery from the diminishing balances, with

the result that they found themselves facing renewals without adequate provision therefor, which caused them to abandon the plan of applying percentages named to diminishing balances and use original values instead.

This Association, through its executive committee, recommended the plan for use by its members of 5 per cent. on plant valuation, placing said valuation at \$20.00 per spindle—being equivalent to \$1.00 per spindle allowance for annual depreciation.

Knowing that some of the Eastern mills were using 2 1-2 per cent. on buildings and 5 per cent. on machinery, and presuming that said rates were in general use among the Eastern mills, and had been in use for many years, and found satisfactory and equitable, I came to the conclusion that 5 per cent. on \$20.00 per spindle valuation was excessive and persuaded several mills, which had adopted the plan, to charge all repairs as well as renewals and replacements to the Depreciation Reserve created, instead of to operating expenses.

However, since studying this question and more fully realizing the big part that obsolescence is liable to play in same, and ascertaining that much higher rates are used by some of the Eastern mills, I have decided that the recommendation made by the executive committee was a most excellent one, and if I had to name a plan today, after an extensive study of the methods in use by our Eastern friends, my suggestion would not vary much from the one made by the executive committee of this Association several years ago—but my suggestion would be coupled with the advice that the percentage rate adopted need not be adhered to for all time for, if found to be either too high or too low, same should be changed, in order that the depreciation provision would fit as nearly as possible with the actual physical wearing out of the property.

Appraisalment of plant items is the only known test to verify the correctness of the depreciation allowance, prior to establishment of records extending over the life of the various kinds and classes of machinery with which a plant is equipped.

General law respecting corporations has always prohibited the payment of dividends unless actually earned, and in determining the meaning of the expression, "Earned," the Courts have held that a dividend is not earned until a "proper sum is first expended or set aside for repairs and reconstruction, to replace depreciation due to wear and tear."

This decision of the Courts is in line with a common-sense view of the situation—for, the payment of dividends, without sufficient surplus or reserve to provide for depreciation, is nothing short of returning to the stockholders a part of the Capital Assets and thereby reducing their investments in the plant.

In this State the Legislature of 1909 passed a law prohibiting the payment of dividends out of "sur-

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plus heretofore earned," except upon the approval of the stockholders, and also prohibiting, without exception, the payment of dividends out of any surplus "set aside for a special purpose." In other words, the directors of a South Carolina corporation are, under this law, prohibited from paying dividends, unless actually earned during the current period. When not earned during current period, and it is desired to pay dividends out of the surplus previously earned the law referred to requires the approval of stockholders. When not earned during the current period, and there is not sufficient surplus, not set aside for special purpose, then the payment of dividends is prohibited by law. As previously stated, the prohibition of the payment of unearned dividends was already covered by general law regarding corporations.

If a portion of the surplus is set aside or a reserve created, for a special purpose, either by order of the board of directors or action of the stockholders that amount should not be used for the payment of dividends or for any other purpose, except the special one for which it was set aside, as long as that special purpose exists. If the special purpose ceases to exist, then the corporation can, undoubtedly, through the same power which did the "setting aside," transfer the amount to surplus account, and after being so transferred it would no longer be set aside for a special purpose and could be used for the payment of dividends.

In the matter of surplus set aside for depreciation, by proper authority, or reserve for depreciation, similarly created, such amounts could not be used for the payment of dividends as long as the depreciation existed.

The Commissioner of Internal Revenue has ruled recently that, "no part of the funds set aside for depreciation may be diverted for any purpose other than making good the depreciation in the property affected."

There should be no desire on the part of the management to so appropriate Depreciation Reserve, for the said reserve should be conservatively estimated to represent actual depreciation, and as such should not be touched, except to make good the depreciation in Capital Assets.

I earnestly recommend that each member of this Association, unless already done, open a depreciation account, crediting it and charging manufacturing expenses periodically, using the basis recommended by the executive committee of 5 per cent per annum on valuation of \$20.00 per spindle, and then charging all repairs to operating expenses. Or, if for any reason, it is desired to use a lower rate than \$1 per spindle, make a beginning on basis of 80 cents per spindle.

While at present there are no laws, State or Federal, requiring manufacturing plants to keep their books in any particular manner, I think it is important that there should be uniformity of action in our dealings with the Government in order to discourage any departure from the present attitude of non-interference.

Recent instructions issued by the Commissioner of Internal Revenue, who is charged with the duty of administering the Corporation Tax Law, required that

"Depreciation to be an allowable deduction in the return of annual net income of a corporation, must be charged off on the ledger of the corporation, so as to show a reduction in the Capital Assets of the corporation to the extent of the depreciation charged."

I have had a personal conference with the Commissioner, as well as with his Chief of the Corporation Tax Division, and find that while the Commissioner insists upon the depreciation deduction from the Corporation Tax Report being evidenced by a ledger entry, claiming that his ADMINISTRATIVE authority gives him the right to make such reasonable requirement, he is not going to interfere with the book-keeping methods of corporations, and has modified instructions quoted above, as follows

"When the depreciation account of a corporation is entered as such on the books of the corporation, the charge so made may be accepted as a sufficient compliance with the requirements. Attention, however, is called to the fact that no part of the funds set aside for depreciation may be diverted for any purpose, other than making good the depreciation in the property affected."

Relative to the preparation of the Federal Tax Report the law as passed by Congress gives the corporations the right to deduct, among other losses, "a reasonable allowance for depreciation of property, if any."

The Commissioner of Internal Revenue, exercising his administrative authority, requires that any deduction for depreciation must be entered on the books of the corporation to credit of Depreciation Reserve, and sums so set aside must not be diverted for any purpose.

It is not obligatory to show depreciation charges and there is no legal requirement compelling manufacturing corporations to set aside any amount for depreciation.

From my conference with the Commissioner of Internal Revenue, I judge that he is going to leave it to the corporations to judge of the reasonableness of the deductions made for depreciation, and the only restrictions he makes are:

First—The amount deducted must be entered on the books of the corporation to the credit of Depreciation Reserve.

Second—No part of the funds set aside for depreciation may be diverted for any purpose other than making good the depreciation in the property affected.

It is, of course, understood that the Commissioner has no authority, and makes no claim to having any authority, over Depreciation Reserves, which do not represent amounts deducted from annual income reports since January 1, 1909, the date when the law referred to became effective.

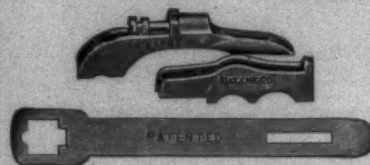
In conclusion, I desire to say a word regarding the correct attitude of the public accountant toward the books and accounts he is auditing.

(Continued on Page 18)

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Piece Work in Spooling and Warping

Contributed Exclusively to Southern Textile Bulletin by P. A. Smith

THE quality of the product of one class of machinery has such a direct bearing on subsequent processes that errors in the first process may not ever be corrected—except at increased cost. For instance, it is quite an easy matter for the cost of spooling and warping to become excessive on account of bad work on the spinning frame and in bad doffing. An ideal condition would be every bobbin of equal size, uniform in build, and no "gouts" in the yarn to break down in spooler guides. Therefore, the object should be to attain this condition as nearly as possible by constant attention to doffing and keeping frames in proper condition and adjustment. Tangled bobbins will render the process of spooling more difficult and therefore more expensive.

The mill that pays for spooling by the "day" or hour is the exception. And the only question is what method of paying by the "piece" is most practicable.

In the mind of the writer it is best to pay for the "full spools" where the "empty" spools come back from warpers all in uniform size or where there is the same number of yards of yarn required to refill the spool. In this case you are paying for what the help and machine has done. If you pay for the box of yarn the hand is credited with what she is going to do. However, the particular point is—the spooler hand will have greater temptation to run up the yarn carelessly if paid by the box of yarn and for one or two other reasons too obvious to mention. It is considered a better plan to pay for the spools as they are re-filled, unless you are warping for "checks" or "plaids" or some other "colored" goods in which case you would have greater chance or necessity to take spools out of warper creels with variable amounts of yarn run off. Also, you would probably have to change the "colors" on spoolers at more or less frequency, which would be more troublesome and confusing than to pay by the box of yarn.

A means of arriving at a "piece-rate" for spooling is so simple that we shall not go into it, as it is in

general use now except at some of the smaller mills and oddly enough some of these claim it will reduce quality of work. But as the one requires close watching to get enough work done in a day, the other requires just as much watching to get the quality. Each is dependent upon the sense of honesty of the operative and again we cite the weave room where quality is the particular watchword, and it is just a little easier to make a careless hand be careful than it is to make a lazy hand do an honest day's work. Laziness is more prevalent than dishonesty. Furthermore, you have recourse to dockage for bad work and you could not very well dock a hand for not working fast enough.

Piece work on warpers is not so common, however, and we shall go into that more fully. In the mind of the writer warping is one of the most crowded processes in yarn preparation. On an average about 70 per cent of the poundage of yarn in cloth has to be warped and every thread run separately. While there may be 500 ends on the section beam each end has to receive as much attention as though there were only one. Consequently here is the point in favor of piece work. You have to get in most mills a maximum production to keep up with the weave room. And just a little test will show "production" is easier gotten by piece work than by a day rate, and if the proper vigilance is kept the quality will be just as good. Follow up the product of each warper by number and detect the bad work. The best piece rate I have seen in use on warpers is by the "wrap." Of course, where the section beams or the product of the warpers is all alike in length a "rate" per beam is alright.

A wrap is usually 3,500 yards, although this is changeable and to get a piece rate per wrap we will first find the yards per wrap, which may be done as follows:

Rule—Multiply circumference of measuring roll by change gear (gear driven by worm), and divide by 36 (in. in yd.) will give yards to each tooth in the clock gear. Multiply teeth in clock gear, will give total yards per wrap.

Example—

Cir. Roll gear
12-in. X 105

=35

36

35 X 100 teeth clock gear equals 3,500 yard wrap.

Now, assuming that you run seven wraps on each beam

$3,500 \times 7 = 21,500$ yards per beam.

Now, we suppose the hand is tending four warpers and produces 20 beams per warper per week, as follows, which is 80 beams:

15 beams 8 wraps=120 wraps.

20 beams 7 wraps=140 wraps.

21 beams 4 wraps= 84 wraps.

12 beams 5 wraps= 60 wraps.

12 beams 6 wraps= 72 wraps.

80 beams. Tot'l wr'ps 476

per week.

The day rate we will assume to be \$1.50 or \$9.00 per week.

\$9.00 divided by 476 equals 1.89 cts per warp. It must be borne in mind that this rate is only assumed for illustration and in establishing a "rate" consider all conditions effecting the work. The "rate" per wrap is preferable to a "beam rate" because, as may be seen, a beam of four wraps on coarse yarns can be run in much less time than a beam of seven or eight wraps on fine yarn.

A piece "rate" for creeling will work to advantage also, and I have found the following system worked nicely. First, ascertain the number of spools each hand will "tie in" in a week and figure out a rate per 1,000, and it may be kept up with by a card to be punched as follows: (see cut).

1	2	3	4	5	6	7	8	9	0
1	2	3	4	5	6	7	8	9	0
1	2	3	4	5	6	7	8	9	0

You may observe that figures 4—7—9 are crossed or punched out. This means that there were 479 spools tied in a creel for which the card is given. Note, also, that by this means any number up to 999 could be "punched" in the card. The warper fixer can be trusted with this as it is an easy matter for the overseer of anyone to check the spools "tied in" from the beams run. I find this keeps the cost of warping and creeling a fixed item and

when days come when we are "short" and warper help has nothing much to do, the cost does not increase. Some one may say it would be unfair to the hand. It is well to remember you are running the job for the company and not for the hand. The creeler hand is given a check for every creel. If two hands are in a creel together then punch out the spools on a card to each hand. This system also enables you to "cut out" a hand for a day now and then with more business ease than you could under a daily wage. Days come occasionally when you find you could run your creeling with one less hand and use one of them to advantage elsewhere. Under the piece rate system they are generally and invariably glad for you to take one off, they make more that day and your costs don't go up.

While we are on warpers and to end these notes, I will enumerate some of the important points about warpers and warping in general:

1st. Level and line your creels both vertically and latterly and brace them "steady" as the mill itself. Next, don't set your creel nearer than twenty inches from back comb. Exercise particular care in keeping set screws tight on measuring roll and "clock" gearing.

In doffing the warper, the writer has found it best to pull the "knots" through and cut them off on the warper. Be sure and set "clock" back to a certain point each time, so as to avoid uneven lengths. Keep your measuring rolls with a rough surface. When they get very slick the yarn slips over them resulting in a "long" warp. The remedy is to sand paper them off and repaint them with lead, oil and turpentine. Other paints may give you an enamel, and that is too slick. Where it can be done run all the beams from one or two warpers in "sets" together. By this means you can run them out with less waste.

If it is desired to find the number of yarn or number of yards or what the beam should weigh it may be done as follows:

To find the number of yarn—Multiply ends and length in yards to—

(Continued on Page 18.)

W. H. BIGELOW

AGENTS FOR

ASHWORTH BROTHERS

Tempered and Side Ground Card Clothing

Tops Reclothed. Lickerins Rewound. Cotton Mill Machinery Repaired.

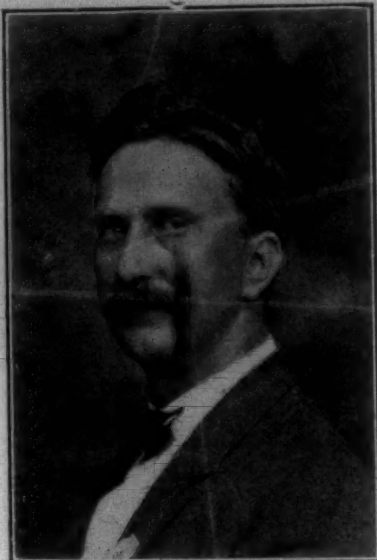
12 to 18 West 4th St., Charlotte, N. C.

127 Central Avenue, Atlanta, Ga

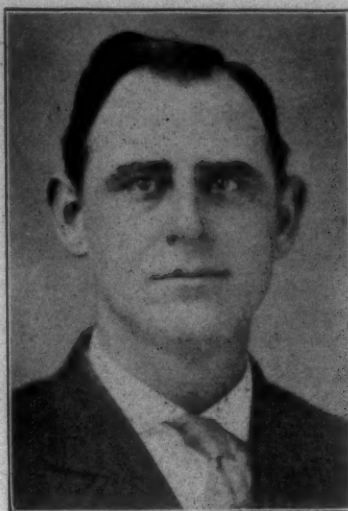
DISCUSSIONS BY PRACTICAL MEN



N. T. Brown
Raleigh, N. C.



Chas. F. McCall
Greenville, S. C.



W. P. Hamrick
Columbia, S. C.

Former Presidents of Southern Textile Association.

Working Draft For Loom Gears.

Editor:

I will appreciate it if some one will give me the working draft of this set of loom gears:

Sand Roller, 14.5 in. in circumference.

Sand Roller Gear 85 teeth.

Ratchet Gear 110 teeth.

Intermittent motion.

I want to know the rule to find the change gear that will place in 48 picks per inch, and also the rule for calculating the above.

Subscriber.

Answer to "Anxious."

Editor:

In your issue of June 13th under heading of Labor Soliciting, "Anxious" asks what the superintendents and overseers propose to do about the present labor situation. Anxious seems to be up against it like a good many others.

The writer has made a close study of the labor question since before the panic and has had some experience at managing help before, during, and since the panic if we can call it gone. It is the writer's private opinion that the superintendents and overseers were largely to blame for the conditions that existed before the panic and will again be to blame if they get back there. I do not really believe there is any necessity for such conditions. I believe there is help enough for all the mills, and if the mill that is short of help will make a little investigation they can readily see why they are short. There is a cause for it, and the thing to do is to remove the cause. Never mind the other fellow; get the gnat out of your "own eye." There are plenty of mills that have never been short

of help, yet they do not pay any higher wages than those that are always short. Study this mill, the help, the officials, superintendent and overseers, study their system and method of dealing with the help in and outside of the mill. You will invariably find a high class of contented help there. They do not have to send around at night after their help, their reputation brings the help to them and they do not fear the "night prowler." Every mill has a trade mark among the help. If yours is a good one, all is well—if not, throw it away and get a good one. Help must be fed on something else besides gloom to hold them. Help like discipline, and are never contented where things go in a haphazard way and the mill that is short of help should look around and see why they are short. There are various reasons why mills have trouble in maintaining a full set of efficient and contented help. Primarily, there is something radically wrong—either in the mill, village, or the management. I am inclined to contend that the whole trouble lies within the management, although the beginning sometimes dates so far back that the present superintendent and overseers seemingly are not responsible for the conditions, but nevertheless, they can overcome it by patient, constant and vigilant effort. So many of us fail to give enough of our time and attention toward the study of our people. Therefore, they are not properly understood, and a great many times, not rightly judged in dealing with their complaints, real or imaginary. No one can manage anything he does not understand, whether it be a machine or a human being. Therefore in my opinion, the first thing to do is to get a thorough understanding

of our help, which will lead to a better discipline, and consequently, a more contented people; and they, of their own accord, will give the "night prowler" all the hint he needs to keep away, and it will take more than fairy promises to move them. We can take it home to ourselves. Would we go to a mill where we knew the help were well contented if we were starting in search of help? Would we go to a mill that had a reputation of always hunting help if we were looking for employment?"

"A Hoosier."

Important Patents Granted Stuart Cramer.

Stuart W. Cramer, Charlotte, North Carolina, with offices in New York and Boston, has recently received from his attorneys a series of patents issued to him in England, France and Germany. These pat-

ents, together with some others issued to him in the same countries in the past few months, cover some features in both Air Conditioning and Automatic Regulation which are radically new. The apparatus embodying these improvements is under construction at the present time and will shortly be added to Mr. Cramer's already extensive line.

The importance of these new patents will be recognized when it is taken into consideration that the foreign countries mentioned are very slow in granting broad claims unless exceptional merit and originality are shown. The fact that the claims of these new patents are so broad and comprehensive show conclusively that the principles involved when applied to this apparatus will form some new and interesting improvements to this art.

Mr. Cramer's line of humidifying apparatus is fully described in a new little publication recently issued and persons interested should address Mr. Cramer at any of his offices for a copy of same.

Serious Cutting Affair.

E. L. Lee, an operative of the Anderson (S. C.) Mills, was stabbed by J. E. McJunkin, another operative Friday night at McJunkin's home, and the attending physician says that Lee is in a critical condition, fearing that "chronic" pneumonia will develop.

The row was about the relation of Frank Lee, a brother, and Orrie Moore, a sister-in-law of McJunkin. McJunkin stabbed Lee in the left lung. Three women and two men of the village have been lodged in the county jail.

In the mayor's court Frank Lee was fined \$10, Henry Lee was fined \$20, and the women were released. McJunkin was held for a higher court.

A later report says that the wounded man will recover.

Names Wanted.

We wish to get a more complete list of the superintendents and overseers. Please clip out this blank and mail it to us with the names at your mill.

..... Superintendent
..... Overseer of Carding
..... Overseer of Spinning
..... Overseer of Weaving
..... Overseer of Cloth Room
..... Master Mechanic

SOUTHERN TEXTILE BULLETIN

Offices: Room 912 Realty Building, Charlotte, N. C.

Published Every Thursday by
Clark Publishing Company

DAVID CLARK

Managing Editor

D. H. HILL, Jr.

Associate Editor

SUBSCRIPTION RATES

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Other countries in Postal Union	2.00
Single copies10

Contributions on subjects pertaining to cotton, its manufacture and distribution are requested. Contributed articles do not necessarily reflect the opinion of the publishers. Items pertaining to new mills, extensions, etc., are solicited.

ADVERTISING

Advertising rates furnished upon application.

Address all communications and make all drafts, checks and money orders payable to the Clark Publishing Company, Charlotte, N. C.

Entered as second class matter March 2nd, 1911, at the post office at Charlotte, N. C., under the Act of March 3d, 1879.

THURSDAY, JUNE 27

Prospects For China Trade.

A report from New York states: "An agreement to loan China \$300,000,000 and restore order in that country is believed to be the forerunner of a larger export trade in cotton goods with the Far East."

The above item is of extreme interest to the cotton manufacturing industry of the South, for the China trade must be depended upon to absorb the surplus which we manufacture and with the restoration of order it will offer a cotton goods market which has possibilities far beyond those of any other section of the world.

American cotton goods are popular in China, both because of their quality and of the friendly feeling towards this country, and it only needs a purchasing power to give us a great volume of business.

Japan has today only 2,176,000 spindles and during the last year only made an increase of 81,000. Unless the cotton manufacturing industry of that country shows a more remarkable increase in the near future we have nothing to fear from their competition.

Our Steady Growth.

As we reach the end of the first half of the year 1912 it is interesting to us to look back and note the growth and development of **The Southern Textile Bulletin** during the past six months.

The growth of our circulation needs no mention to those who work in the Southern mills or to those who travel among the mills, for wherever they work or go they find the **Southern Textile Bulletin** and they know that it is today more generally read than any publication which reaches the Southern textile industry.

The growth of our circulation is the more remarkable because of the fact that it was established on a pay-in-advance basis and ours is the only Southern textile journal which has ever operated on that system.

The man who gets the **Southern Textile Bulletin** pays for it and pays our list of subscribers has shown a steady and remarkable growth which has exceeded our expectations.

Our journal gives the mill people

of the South the live news and the reading matter which they want and they are willing and ready to pay the subscription price.

While it has been our policy to pay the greatest amount of attention to the circulation end of the business we have been much gratified with the growth of our advertising.

Since the first of January we have received contracts from the following new advertisers:

Bosson & Lane.

G. M. Parks Co.

T. C. Entwistle Co.

American Supply Co.

Shamow Shuttle Co.

D. D. Felton Brush Co.

Dary Ring Traveler Co.

Byrd Manufacturing Co.

Hice Manufacturing Co.

Collins Bros. Machine Co.

Fales & Jenks Machine Co.

Garland Manufacturing Co.

Boomer & Boschert Press Co.

H. W. Butterworth & Sons Co.

Potter & Johnston Machine Co.

Pawtucket Spinning Ring Co.

Whitinsville Spinning Ring Co.

General Fire Extinguisher Co.

Easton & Burnham Machine Co.

Woonsocket Machine & Press Co.

Crompton & Knowles Loom Works.

There can be but one reason for such a remarkable growth in our advertising and that is that advertisers are waking up to the fact that the **Southern Textile Bulletin** reaches the Southern mill people better than any other journal.

We anticipate a continued growth during the remainder of 1912, both in circulation and advertising. We expect to spare no expense or labor in maintaining our circulation and although we now have more paid subscribers among Southern cotton mills than any other journal, we will reach a much higher figure during the next six months.

With such a circulation as we now have there can be no doubt that other advertisers will follow those who have already purchased space in our journal for they all want their advertising where it will best reach the live mill people of the South.

We expect to add some new features to the **Southern Textile Bulletin** at an early date, and it is not improbable that we will increase the number of pages, as our advertising is even now crowding upon our reading matter.

The Greensboro Meeting.

The final program of the meeting of the Southern Textile Association at Greensboro on Saturday of this week is as follows:

Opens at 10 a. m. at Court House with Address of Welcome by Mayor Hood of Greensboro. Response to address of Welcome by T. B. Wallace, of Greenville, S. C.

Annual Address of President M. G. Stone.

Following this will be a trip to White Oak Mills.

After the inspection of the big White Oak Mills, the members of the association will be the guests of Caesar Cone, representing the management of the White Oak and Proximity Mills, at a light luncheon to be served in the spacious White Oak hall. Mr. Caesar Cone will make a short address on the relation of overseers and superintendents to the mill managers.

The afternoon meeting will also be held at the White Oak hall, the program including papers and discussions on "The Most Important Things in Spinning," by Supt. T. M. McEntire, of the Loray Mill, Gastonia.

"Carding," by W. S. Dean, overseer carding in Locke Mill, Concord.

"Some Phases of Welfare Work," by Bernard Cone, of Greensboro.

"Fine and Fancy Weaving," by W. A. Black, of Greensboro, N. C.

The election of officers and business meeting will follow.

At 8 p. m. there will be a smoker at the court house or some place convenient to the hotels and railway depot, with short addresses by citizens and members of the association, adjourning in time for those desiring to return home by the late trains.

An Error.

In our issue of June 6th we gave a Tariff Board table of yarn cost of numbers from 8's to 26 inclusive and printing it as warp yarn which was an error as the table is that of filling yarn.

Our Trade With England.

Recent statistics show that our trade with England and her possessions is increasing in favor of the United States.

During 1911 the United States exported to Exland and the British possession \$606,112,871 of produce and manufactures as against \$580,512,384 for 1910.

There was imported into the United States and the British possessions \$139,466,184 of produce and manufactures as against \$159,627,030 in 1910.

Scotland Neck, N. C. — A severe rain and wind storm swept over this section on Wednesday of last week. About 60 feet of the roof of the Scotland Neck Cotton Mills was blown off. A large force of hands succeeded in getting the damaged portion in shape without loss of time to the mill.

PERSONAL NEWS

Geo. Davis has resigned as loom fixer at the Alta Vista (Va.) Mill.

A. L. Williams is now fixing looms at Hartwell, Ga.

M. A. Hinson has accepted the position of overseer of weaving at the Aragon Mills, Rock Hill, S. C.

Joe Hyde has accepted the position of overseer of No. 2 weave room, Lindale, Ga.

Frank McCullum has been promoted to overseer of weaving at the Wannonah Mills, Lexington, N. C.

Frank McCullum has accepted position as overseer of weaving at the Wannonah Mills, Lexington, N. C.

Millard Conger, formerly at Palmetto, Ga., is now with the Manchester (Ga.) Cotton Mills.

Tom Goodroe has been promoted to second hand in spinning at Yazoo City, Miss.

W. B. Huss, of Whitnell, N. C., has accepted a position as section hand in spinning at Schoolfield, Va.

R. M. Miller, of the Pomona Mills, Greensboro, N. C., has accepted a position as second hand in spinning at the Alta Vista (Va.) Cotton Mill.

A. J. Willingham has accepted a position with the store of the Williamston (S. C.) Mills.

J. R. Sargee has resigned as overseer of weaving at Warrenville, S. C.

Tom Thomas has accepted the position of overseer of weaving at the Orangeburg (S. C.) Mfg. Co.

A. E. Weatherford has accepted the position of overseer of cloth room at Orangeburg (S. C.) Mfg. Co.

Jas. Pate has moved from the Orr Mills, Anderson, S. C., to the Townsend Mills of the same place.

C. H. Walker has accepted position as chief engineer of the King Cotton Mill Corporation, Burlington, N. C.

J. T. Barclay, of Aragon, Ga., has accepted a position in the card room of the Walton Mills, Monroe, Ga.

W. J. Cuthbertson, formerly of Goldville, S. C., is now located at Newberry, S. C.

H. J. Quinn is now overseer of the cloth room at the Pepperton Mills, Jackson, Ga.

Chester Johnson has resigned as overseer of spinning at the Scottdale (Ga.) Mills.

Ben Lord has been promoted to second hand in weaving at the Merimack Mills, Huntsville, Ala.

C. N. Mauney has been promoted to overseer of weaving at the Pomona Mills, Greensboro, N. C.

L. H. Hallman, of Hartsville, S. C., has become overseer of carding at the Lockhart (S. C.) Mill No. 1.

Dudley C. Smith has accepted the position of overseer of carding at Langley, S. C.

M. G. Sawyer has resigned as overseer of spinning at the Edenton (N. C.) Cotton Mills.

W. P. Thompson has resigned his position at Arkwright, S. C., and moved to Cowpens, S. C.

Jim Vail has moved from the Orr Mills, Anderson, S. C., to the Townsend Mills of the same place.

W. A. Toney has accepted the position of overseer of spinning at the Osage Mills, Bessemer City, N. C.

J. B. Stevens has resigned as engineer at Holt Granite Mill No. 1 at Haw River, N. C., to accept a similar position at Ossipee, N. C.

T. L. Lashley has resigned as overseer of No. 2 weave room at the Massachusetts Mills, Lindale, Ga.

W. C. Cobb, superintendent of the Ware Shoals (S. C.) Mfg. Co., is on a two-weeks' trip to New York and New England.

CARDS,
DRAWING,

COTTON
MILL MACHINERY

SPINNING
FRAMES,

MASON MACHINE WORKS

TAUNTON, MASS.

EDWIN HOWARD, Southern Agent
Charlotte, N. C.

COMBERS,
LAP MACHINES

MULES,
LOOMS.

J. C. Jarrell is now second hand in weaving at the Pomona Mills, Greensboro, N. C.

S. B. Ware has accepted the position of overseer of spooling and twisting at the LaGrange (Ga.) Mills.

J. W. Manly has resigned as overseer of weaving at the Inverness Mills, Winston Salem, N. C. and is now located at Greensboro, N. C.

J. O. Kennett, of the Southern Spindle & Flyer Co., has accepted the position of overseer of spinning at Yazoo, Miss.

Ben Green, of Huntsville, Ala., has accepted the position of overseer of spinning at the Canton (Ga.) Cotton Mills.

Frank Wilson, of the Holland Mill, Gastonia, N. C., has become superintendent of the Dallas (N. C.) Cotton Mills.

John L. Phillips, of Atlanta, Ga., has accepted the position of overseer of weaving at the Hamburger Mills, Columbus, Ga.

D. I. Williams, of Lumberton, N. C., has accepted the position of superintendent of Marlboro Mills No. 3, McColl, S. C.

C. S. Hudson, of Danville, Va., has accepted the position of overseer of carding and spinning at High Point, N. C.

H. L. Fowler has resigned his position at the Fulton Bag & Cotton Mills, Atlanta, Ga., and is now located at Burlington, N. C.

L. J. Brown has resigned as second hand in spinning at the Patterson Mills, Kannapolis, N. C., to become overseer of spinning at the Arista Mills, Winston-Salem, N. C.

G. W. Chaney, of Liberty, S. C., has accepted the position of overseer of weaving at Fountain Inn, S. C.

W. H. Campbell has resigned as second hand in carding at the Ocker Mills, Concord, N. C., and is now located at Gastonia, N. C.

R. J. Redd has resigned as overseer of carding at Langley, S. C., to accept a similar position at Warrenville, S. C.

A. R. Fortune, of the Walker Hosiery Mills, Lafayette, Ga., has returned from a Western trip of two weeks.

W. H. Hearne has resigned as superintendent of the Magnolia Mills, Charlotte, N. C., to become overseer of spinning at the Richland Mills, Columbia, S. C.

R. P. Sweeney has resigned as superintendent of the Wylie Mills, of Chester, S. C., to become superintendent of five mills of A. D. Julliard & Co., at Utica, N. Y.

Frank Deviney has resigned as card grinder at the Alta Vista (Va.) Cotton Mills and accepted a similar position at the Cleghorn Mills, Rutherfordton, N. C.

J. L. Hoover has resigned as night overseer of carding and spinning at the Avon Mills, Gastonia, N. C., to become overseer of carding and spinning at Marlboro Mills No. 2, McColl, S. C.

M. W. Andrews has resigned his position at the Revolution Mills, Greensboro, N. C., and returned to his former position as second hand in spinning at the Rhode Island Mill, Spray, N. C.

OVERFLOW PERSONALS PAGE 16

The C. O. B. Machine is "An Immense Benefit to Any Mill"

VICTOR MANUFACTURING CO.
Executive Department

May 24, 1912.

Mr. J. E. Cheesman, Empire Duplex Gin Co.,
68 William St., New York City.

Dear Sir:-

Replying to yours of the 16th inst
We are more than satisfied with the way the C. O. B. Machine is cleaning and preparing the stock, and feel that this machine is an immense benefit to any mill but especially to those mills that use staple cottons.

With personal regards,

Very truly yours,

DAVID JENNINGS, Vice-Pres.

MANUFACTURED BY

EMPIRE DUPLEX GIN COMPANY, 68 William St., New York



MILL NEWS ITEMS OF INTEREST

Gaffney, S. C.—The Hamrick Mill has declared a dividend of 3 1-2 per cent.

Gaffney, S. C.—The Limestone Mill has declared a dividend of 6 per cent.

Gaffney, S. C.—The Gaffney Mfg. Co. has declared a dividend of 3 per cent.

Manchester, Ga.—The Manchester Cotton Mills have installed the Kinthead apparatus for aligning and leveling shafting.

Burlington, N. C.—W. Jess Thompson has awarded contract for 20 knitting machines to be installed for the manufacture of hosiery.

Greenville, S. C.—The Monaghan Mills, of Greenville filed notice with secretary of state of increase of its capital stock from \$1,050,000 to \$2,500,000.

Charlotte, N. C.—The Johnson Mfg. Co. of Charlotte, has placed contract with the General Electric Co. for their complete equipment of motors.

Chattanooga, Tenn.—The Davis Hosiery Mills, makers of the Buster Brown hose have recently established two agencies in Italy. The mills are now making 3,000 dozen per day, and cannot supply the demand.

High Point, N. C.—The product of the new Pickett Cotton Mills will be sold through the Hunter Manufacturing & Commission Co., Greensboro, N. C. This mill will run exclusively on wide print cloths.

Lexington, N. C.—The Nokomis Cotton Mills, yarns, sheetings, drills, etc., are rebuilding the warehouse which was recently destroyed by fire, as noted. They expect to have the work completed this week.

Greer, S. C.—The Victor Manufacturing Company, of Spartanburg, filed notice with secretary of state of its increase of capital stock from \$950,000 to \$3,500,000. Thos F. Parker is the president of this mill.

Charlotte, N. C.—The Highland Park Mfg. Co. have placed contract with General Electric Co. for motor for the 7,000 spindles addition to Mill No. 1, which is now under construction.

Shelby, N. C.—The Secretary of State has granted an amendment for the charter of Ella Manufacturing Company, that changes the interest that preferred stock shall bear from 6 to 7 per cent.

Granite Falls, N. C.—The Granite Falls Manufacturing Company has awarded contract to Holsclaw & Triplett for the erection of a cotton warehouse, the dimensions of which are to be 50x160 feet.

Whitmire, S. C.—A fire occurred in the picker room at the Glenn-Lowry Cotton Mill last Thursday night, but with all the modern conveniences they have for putting out fire the flames were soon under control, and little damage was done.

Walterboro, S. C.—The Southern Spindle and Flyer Co. has finished a complete overhauling of the plant of the Waterboro Cotton Mills, which recently resumed operations after having been closed down for about two years.

Shelby, N. C.—The annual meeting the the stockholders of the Shelby Cotton Mills will be held on the second Tuesday in July, 1912, at three o'clock p. m., in the director's room of the First National Bank of Shelby.

Easley, S. C.—The Glenwood Cotton Mills have been granted the right to increase their capital stock from \$200,000 to \$600,000. This increase was agreed upon at a stockholder's meeting held in March and is for the purpose of erecting the new Glenwood Mill No. 2, which is now in course of construction.

Hutchinson, Kan.—Frederick Le Valley and Andrew McIvan, co-partners trading as the Hutchinson Overall and Glove Manufacturing Co., have made a general assignment, for the benefit of creditors to A. C. Malley. It was reported that the firm was endeavoring to settle indebtedness at 30 cents on the dollar, with a view of re-organizing the business.

Senoia, Ga.—The Senoia Duck Manufacturing Company is the name of the new concern which has taken over the old Senoia Duck Mill. A charter has been applied for and the plant will be put in operation at an early date. The capital stock of the new company is \$100,000, with the privilege of increasing to \$300,000. Those applying for the charter are W. A., G. M. and E. P. Robinson and associates.

Gastonia, N. C.—The Flint Mill is building a large brick warehouse adjoining the mill for the storage of cotton. The excavation has been done and the work is proceeding rapidly.

The mill was a little inconvenienced on account of the work of the cyclone several days ago. It lifted a part of the tin roof off and carried it about 150 feet from the mill and the rain leaked down on the combers, but no damage was done except to the roof and the wetting of a portion of the cotton.

McKinney, Tex.—The Texas Cotton Mill Company, manufacturers of cheviots, denims, etc., have decided to increase their capital stock from \$190,000 to \$220,000. They are planning the installation of additional machinery for increasing their capacity. The present equipment of the mill is 5,240 ring spindles, 160 looms, dyeing and finishing machinery, etc., operated by steam power.

Columbus, Ga.—The new addition to the Bibb Manufacturing Company's plant in Bibb City, is fast nearing completion and it will be only a short while until the machinery can be installed.

The addition to the Bibb Manufacturing Company is being made for the purpose of manufacturing Sea Island cotton and looms will be installed in the building for this particular purpose. The new addition means an investment of several thousand dollars and will give employment to a number of additional operatives.

Gastonia, N. C.—A new mill which will be known as the Armstrong Cotton Manufacturing Co., will be built at Gastonia, N. C., by C. B. Armstrong and associates. The mill will be equipped for the manufacture of coarse combed yarns and J. H. Mayes of Charlotte has contracts for the machinery which consists of Potter & Johnston lappers and cards, Woonsocket drawing and roving frames, Nasmith combers, Fales & Jenks spinning, Easton & Burnham spoolers, Entwistle warpers. It will be operated by electric power. Contracts for buildings and motors have not been placed.

Columbus, Ga.—It is now stated on good authority that the Meritas Mills which were reported last month as considering an increase to their plant, have definitely decided to greatly enlarge their mill.

The proposed annex is to be nearly the size of the present mill, which will practically double the capacity of the plant. While the rumor cannot be verified definitely here, it is stated that there is little or no-doubt in regard to the improvement and that actual work on the annex will commence shortly. Just what the improvement is to cost is not known.

Chattanooga, Tenn.—Within thirty days ground will be broken for the previously noted mercerized cotton factory to be located in Ridgedale suburb. The Thacher interests of Philadelphia, practically control the company. The Thachers father and son, and two other financiers from Philadelphia are now in the city arranging details.

Two buildings are to be erected at once, but the plant will be enlarged from time to time. The initial investment will be about \$100,000. The

plant, which will probably be in operation in the late fall or winter, will begin with a force of about 150 skilled workmen. The promoters of this enterprise have established several factories throughout the South

Greenville, S. C.—A meeting of the stockholders of the Carolina Cotton Mill was held last week and the action of the directors in adopting a resolution providing for increasing the capital stock of the mill from \$150,000 common and \$50,000 preferred to \$300,000 common and \$300,000 preferred, respectively, was confirmed.

It will be of interest to know that the work of doubling the plant of the Carolina Mill recently referred to, has already begun. A building permit was recently granted to the Gallivan Construction Company to build a new mill and repair the old one. The permit calls for a building having the dimensions 105 by 263 feet and two stories in height. The walls will be of brick on a concrete foundation. The approximate price is \$60,000.

Newberry, S. C.—The meeting of the stockholders of the Mollohon Manufacturing Company was held in their up-town office on last Thursday morning. George S. Mower acted as chairman and G. L. Summer acted as secretary. The following directors were elected for the ensuing year:

Dr. James McIntosh, John M. Kinard, W. H. Hunt, Geo. W. Summer, C. E. Summer, A. L. Coleman, Z. F. Wright, Dr. J. S. Wheeler, G. Leland Summer.

President Geo. W. Summer read his report, which showed the mill in a very healthy condition, and a prosperous year.

Immediately after the meeting of the stockholders, the directors held a meeting and elected the following officers:

Geo. W. Summer, president and treasurer.

James McIntosh, vice president. G. Leland Summer, secretary.

Receiver for Whitaker Mills.

The Whitaker Cotton Mills, of Blacksburg, S. C., have been declared insolvent by the court and W. C. Hamrick of the Hamrick and Limestone Mills of Gaffney, S. C., has been appointed receiver for the affairs of the company. It is stated that the assets of the company will amount to about \$73,000, while there are liabilities amounting to approximately \$68,000.

Meeting of North Carolina Cotton Manufacturers Association.

The annual meeting of the North Carolina Manufacturers Association was held at Charlotte on June 20th. The meeting represented a total of 700,000 spindles, and between 40

and 50 of the leading mills of North Carolina. About 30 of the members were in attendance.

The meeting discussed at some length both national and state legislation, pending or in operation, affecting the cotton manufacturing business.

In reference to conditions in North Carolina the association went on record as being satisfied at present with legislation as it stands affecting labor conditions, etc. In other words the association is of the opinion that at the present time further legislation on labor questions would not be advisable, and this sentiment was transmitted to the committee on legislation in a resolution offered and referred to the legislation committee.

It was decided at this session to hold semi-annual sessions hereafter.

The election of officers resulted as follows

President—C. E. Hutchison, of Mt. Holly.

First Vice President—Lock Erwin of Concord.

Second Vice President — D. Y. Cooper of Henderson.

Third Vice President—J. H. Webb of Hillsboro.

Secretary and Traffic Manager—T. F. Black, Charlotte.

The new executive committee of the association for the coming year will be named by President Hutchison.

Saxon Mill Picnic at Hendersonville.

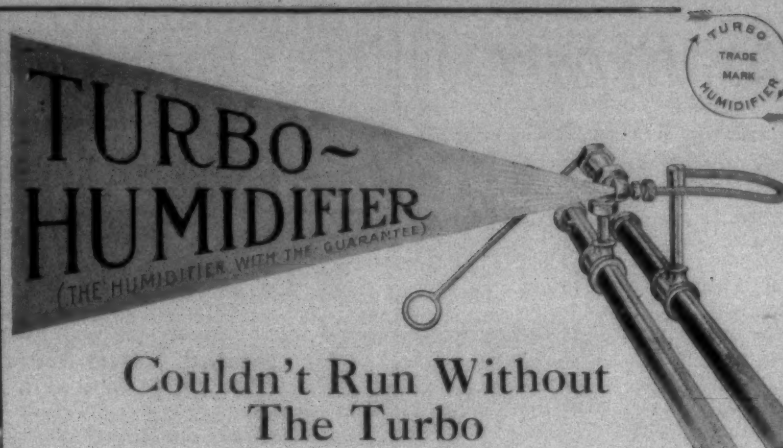
The Baptist and Methodist Sunday schools of Saxon Mills had a picnic at Hendersonville Saturday, going there in a special train over the Southern railway. They left Spartanburg at 7 a. m. and made the run in one hour and fifty minutes—unusually quick time. There were 248 persons on the train.

John A. Law, president of Saxon Mills, was one of the party and they also had a band with them.

The railway officials complimented the party on their good behavior.

Life of Machinery.

The Tariff Board's recent report contains an interesting table showing the number of years that spinning and weaving machinery, now in operation, has been used. The investigation covered about one-fifth of the machinery in operation in the country, and data was taken from different sections so that the results indicate the policy of the industry as a whole. Although new plants which have not reached the stage where extensive renewals are necessary must be reckoned with in connection with these figures, the data which was obtained shows that the life of spinning or



Couldn't Run Without The Turbo

Any good humidifier might have this said of it, but this story happens to be about

THE TURBO HUMIDIFIER

Said one Super: "We couldn't have run last year without the Turbo. I know that sounds funny to you because we got along without it for many years; but in 1911 while the cotton crop was large it was poor. Moreover, we didn't get what we ordered; were just as apt to have 7-8 inch staple run in with 1 1-8 inch as not. The Turbo kept us going. I proved it several times by shutting 'em down for a couple of hours."

Get Turbofied—and satisfied.

THE G. M. PARKS CO.
FITCHBURG, MASS.

Southern Office, No. 1 Trust Bldg., Charlotte, N. C.
B. S. COTTRELL, Manager

weaving machinery is generally considered to be not over twenty years. The table shows that 78 per cent of the spindles and 74 per cent of the looms were not over twenty years old, and that 60 per cent of the spindles and 63 1-2 per cent of the looms had not been in use over fifteen years.—Wool and Cotton Reporter.

Who Mill People Are.

The vast number of operatives who work in the Southern cotton mills are people who have been farmers or whose fathers have worked on farms, and who have come to the mills because they afforded opportunities for making more money than they were making on the farm. In every instance they have been tenants and not being able to make much in giving half or more of what they make as rent, or possibly on account of the run down condition of the land, they have sought an outlet through the mills.

They come from a line of sturdy ancestors who first sought the vast lands of America from an overcrowded European population, and who suffered the hardships of making the land cultivable and then fought and bled for its freedom. They descended from the same ancestors and are one and the same people as the South is filled with. Some of the people who live in the mills in and around Charlotte are closely related to some of the men who have made possible a bigger success in life than they have and who help to control the destiny of the country.

They have come to the mills to spin the cotton and make it into cloth and other forms of apparel for the people of the world to consume rather than grow it. The farmer grows it; they develop it. If everybody stayed on the farms to grow cotton and no one worked in the mills, it would not be long before the ladies of the land would have to go back to the spinning wheel and the loom just as our grandmothers used to do.

The mill people are a part of the great industry of the South, as much so as the farmer is; or of the world for that matter, as cotton is the greatest industry of the world today.—Charlotte Chronicle.

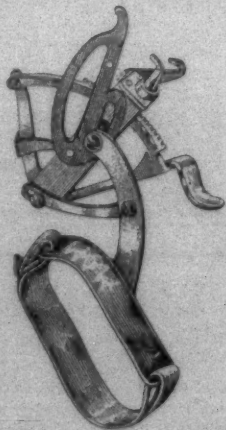
All in the Spelling.

A country newspaper editor once noticed in an exchange the proud announcement that "Gradyville has a girl who kneads bread with her gloves on."

"That's nothing," commented the editor. "We need bread with our gloves on and our gloves off. In fact if some of our subscribers don't pay up pretty soon we'll need bread without a thing on!"

The Byrd Knotter

Price \$20.00



Simple of Operation

Durability Guaranteed

Small Repair Cost

Byrd Manufacturing Co.

DURHAM, N. C.

AMERICAN MOISTENING COMPANY

BOSTON, MASSACHUSETTS

WILLIAM FIRTH, President

FRANK B. COMINS, Vice-Pres. & Treas.

THE ONLY PERFECT SYSTEM OF AIR MOISTENING
COMINS SECTIONAL HUMIDIFIER

JOHN HILL, Southern Representative, Third Nat. Bank Building, ATLANTA, GEORGIA

Cotton Goods Report

New York.—During the past week there has been evidence that buyers are not as well covered on cotton goods as had been stated and that they are beginning to look after goods that they will need.

The advances named on 4-4 bleached sheeting appear to have aroused the attention of buyers somewhat as numerous inquiries were received by commission men and some new business was reported.

The advances made in the prices of some lines of bleached goods and cambrics are expected to be followed by others and the market has stiffened on brown sheetings, convertibles and other classes of staple cotton.

While sellers claim that they can see no reason for the advance it is stated in the market to be due to a scarcity of spot goods.

There are many predictions relative to the future price levels on staple cotton goods and not a few profess to believe that current prices will show a decline a little later.

Print cloth prices are now about on the same level they were before the decline started two months ago, and this fact is causing the conservative buyer to give more attention to forward requirements which are not as yet covered.

Trading in the Fall River print cloth market was fairly active last week, although small advances in prices served as something of a check on buyers. There were some evidences of the marked activity which was begun on the two closing days of the week previous, although the sales were not as large; in fact the sales of the two days in question were nearly as large as the total sales for last week.

There was a demand for both narrow and wide goods and there was some moderate selling of standard styles. The greater bulk of goods sold, however, were odd counts. There was a disposition on the part of buyers to secure narrow goods more than the wide styles. Printers were the most active bidders in the market. Narrow goods were advanced 1-16 cent all along the line and the printers paid the increased price, realizing they must do so or go without the goods at this time.

The total sales for the week amounted to 250,000 pieces, of which 880,000 were spots. Deliveries on sales ahead are to come mostly in July, August and September. There was moderate selling of contracts to extend into October and a few contracts are to run to the end of the year.

Current quotations on cotton goods in New York are as follows:

Prt. clths, 28-in, std 3 15-16	—
28-in, 64x60s 3 3-4	—
4-yd, 80x80 6 3-4	—
38 1-2-in, std ... 5 1-4	—
Gray goods, 39in., 68x72 5 1-2	—

Brown drills, std.. 8	—
Shtgs, south. std 7 3-4 to 8	—
3-yd 7	—
4-yd, 56x0 ... 6 1-4 to 6 1-2	—
Denims, 9-oz. ... 13 1-4 to 16 1-2	—
Stark, 80oz. duck ... 12 1-4	—
Hartford, 11-oz., 40-	—
in. duck ... 14 1-4	—
Tickings, 8-oz. 13	—
Std fancy prints ... 5 1-4	—
Std. ginghams ... 6 1-4	—
Fine dress ging. ... 7 to 9 1-4	—
Kid fin. cambrics ... 4 1-4 to 4 1-2	—

Weekly Visible Supply of American Cotton.

June 21, 1912	2,492,804
Previous week	2,649,582
Last year	1,477,357

Weekly Cotton Statistics.

New York, June 21.—The following statistics on the movement of cotton for the week ending Friday, June 21, were compiled by the New York cotton exchange:

WEEKLY MOVEMENT.		1912.	1911
Port receipts	....	19,908	7,056
Overland to mills and Canada	..	26,537	5,682
So. mill takings (estimated)	...	25,000	20,000
Loss of stock at interior towns.	..	13,052	8,735
Brought into sight for the week..	..	38,294	24,006
TOTAL CROP MOVEMENT.			
Port receipts	....	11,696,173	8,494,839
Overland to mills and Canada..	..	978,411	946,361
So. mill takings (estimated)	...	2,555,000	2,415,000
Stock at interior towns in excess of Sept. 1	....	62,444	82,349

Brought into sight thus far for season ... 15,292,028 11,638,549
4,185 bales added to receipts for season.

Controlling the Situation.

One year, when the youngsters of a certain Illinois village met for the purpose of electing a captain of their baseball team for the coming season, it appeared that there was an excessive number of candidates for the post, with more than the usual wrangling.

Youngster after youngster presented his qualifications for the post and the matter was still undecided when the son of the owner of the ball field stood up. He was a small, snub-nosed lad, with a plentiful supply of freckles, but he glanced about him with a dignified air of controlling the situation.

"I'm going to be captain this year," he announced convincingly, "or else father's old bull is going to be turned into the field."

He was elected unanimously.—Ex.

GRINNELL WILLIS & COMPANY

44-46 Leonard Street, New York

SELLING AGENTS

BROWN AND BLEACHED COTTON GOODS FOR HOME EXPORT MARKETS

RICHARD A. BLYTHE

(INCORPORATED)

Cotton Yarns Mercerized and Natural

ALL NUMBERS

505-506 Mariner and Merchant Building

PHILADELPHIA, PA.

Southern Audit Co.

(INCORPORATED)

Public Accountants and Auditors

901-903 Realty Building

Phone 2103

CHARLOTTE N. C.

C. L. SMITH
President

JOHN W. TODD
Vice-President and Secretary

The Desirability of the South

as the place to manufacture cotton goods is illustrated in the increase of 67% quoted by census department. We can offer attractive situations for those desiring to enter this field.

J. A. PRIDE

General Industrial Agent, Seaboard Air Line Railway

NORFOLK, VIRGINIA.

The Logical Location for Textile Mills

The three absolutely necessary commodities for operating successfully a textile mill are POWER, RAW MATERIAL and LABOR.

If your mill is located in a Southeastern State on one of the many CHEAP WATER POWERS which abound in that locality—where cotton is delivered at your factory doors by growers—where intelligent LABOR IS PLENTIFUL and living expenses low, you will realize larger dividends than would be possible with your factory located in any other part of the country.

If you contemplate establishing an industry, we would be pleased to give further and full information regarding location along the Southern Railway System.

M. V. RICHARDS

Land and Industrial Agent Southern Railway

Room J

WASHINGTON, D. C.

The Yarn Market

Philadelphia, Pa.—There was some improvement shown in the yarn market last week. The volume of business put through was greater than that of the previous week, though it was not so well distributed, as a few dealers took the bulk of it. With a few exceptions, deliveries on old contracts were good.

The demand for combed yarns was light. Almost all of the large users of combed yarn are well covered for the season consequently they are buying only small quantities to fill in with. Dealers report that the demand for mercerized yarn is spasmodic and none of the lots sold during the week exceeded 10,000 pounds, while a great many orders were for lots of a few cases. Prices varied, 40- combed and mercerized sold for 55 to 58 cents. 60-2 sold for 72 to 75 cents and 80-2 sold for 93 to 95 cents.

Weavers are not buying yarn freely for future deliveries. Most of quantities purchased were small quantities for quick or spot delivery. The majority of the users of weaving yarns are well covered and can well afford to wait and see if prices are going to a lower level. It is reported that some of the dealers are advising spinners to hold firmly for prices that will show them a profit, as the present weakness is due entirely to speculators unloading and as soon as this is over, the market will recover.

Southern Single Skeins

8s to 8s	17	—
10s	17	—17 1-2
12s	17	1-2—8
14s	18	—18 1-2
16s	19	—
20s	19	1-2—20
26s	21	—21 1-2
30s	25	—

Southern Two-Ply Skeins:

8s	17	1-2—18
10s	18	—
12s	18	—18 1-2
14s	18	1-2—19
16s	18	1-2—19 1-2
20s	20	1-2—21
24s	22	1-2—
26s	23	—23 1-2
30s	25	—25 1-2
40s	33	1-2—34
50s	40	1-2—41
60s	44	—45

Carpet and Upholstery Yarn in Skeins:

8-3 hard twist	17	—17 1-2
8-4 slack	18	1-2—
9-4 slack	18	—

Southern Single Warps:

8s	17	1-2—18
10s	18	—18 1-2
12s	18	1-2—
14s	18	—18 1-2
16s	19	—

20s	19	1-2—20
24s	21	—21 1-2
26s	22	—
30s	25	—
40s	33	—34

Southern Two-Ply Warps:

8s	18	—
10s	18	—18 1-2
12s	19	1-2—
14s	20	—
16s	30	—20 1-2
20s	21	—21 1-2
24s	22	1-2—23
26s	23	1-2—24
30s	25	—25 1-2
36s	32	1-2—33
40s	34	—
50s	41	—42

Southern Frame Spun Yarn on Cones

8s	18	—
10s	18	—18 1-2
12s	18	1-2—19
14s	19	—19 1-2
16s	19	1-2—20
18s	26	—20 1-2
20s	21	—
22s	21	—21 1-2
24s	22	—22 1-2
26s	23	—
30s	23	1-2—24
40s	29	1-2—30

Single Skeins Carded Peeler:

20s	27	—28
24s	28	—29
26s	25	—
30s	32	—33
50s	47	—50
60s	54	—57

Two-Ply Carded Peeler in Skeins:

20s	24	1-2—25
22s	25	—25 1-2
24s	25	1-2—26
26s	26	—26 1-2
30s	28	—
30s-1 t's	33	—34
36s	33	—34
40s	35	—36
50s	42	—43
60s	49	—50

Single Combed Peeler Skeins:

20s	27	—28
24s	28	—29
30s	32	—33
40s	40	—41
50s	47	—50
60s	54	—57

Two-Ply Combed Peeler Skeins:

20s	28	—28 1-2
24s	30	—30 1-2
30s	33	—34
40s	42	—45
50s	50	—54
60s	57	—60
80s	77	—82
30s	27	1-2—28
50s	43	—44

A. M. Law & Co. F. C. Abbott & Co.

Spartanburg, S. C.

Charlotte, N. C.

BROKERS

BROKERS

Dealers in Mill Stocks and other
Southern SecuritiesSouthern Mill Stocks, Bank Stocks,
N. C. State Bonds, N. C. Rail-road Stock and Other High
Grade SecuritiesSouth Carolina and Georgia Mill
Stocks.

North Carolina Mill Stocks.

	Bid	Asked
Abbeville Cot. Mills, S. C.	...	...
Aiken Mfg. Co., S. C.	162	...
Amer. Spin. Co., S. C.	90	...
Aragon Mills, S. C.	65	...
Arcadia Mills, S. C.	91	...
Arkwright Mill, S. C.	100	...
Augusta Factory, Ga.	43	48
Avondale Mills, Ala.	115	120
Belton Cotton Mills, S. C.	110	130
Brandon Mills, S. C.	93	...
Brogan Mills	55	61
Calhoun Mills, S. C.	50	60
Capital Cot. Mills, S. C.	85	...
Chiquola Mills, S. C.	167	...
Clifton Mfg. Co., S. C.	85	90
Clifton Mfg. Co., S. C., p	98	100
Clinton Cot. Mills, S. C.	125	...
Courtenay Mfg. Co., S. C.	90	...
Columbus Mfg. Co., Ga.	92½	100
Cox Mfg. Co., S. C.	70	...

D. E. Converse Co., S. C.	75	...
Dallas Mfg. Co., Ala.	110	...
Darlington Mf. Co., S. C.	75	...
Drayton Mills, S. C.	90	...
Eagle & Phenix M. Co.	106	...
Easley Cot. Mills, S. C.	165	...
Enoree Mfg. Co., S. C.	25	...
Enoree Mfg. Co., S. C., pf	100	...
Enterprise Mfg. Co., Ga.	65	70
Fairfield Cot. Mills, S. C.	70	...
Gaffney Mfg. Co., S. C.	72	...
Gainesville C. M., Ga.	65	...
Glenwood Mills, S. C.	141	...
Glenn-Lowry Mfg. Co., S. C.	101	...
Glenn-Lowry Mfg. Co., S. C., pfd.	86	...
Gluck Mills, S. C.	80	...
Granby C. Mills, S. C.	...	...
Granby C. M., S. C., pfd	...	...
Graniteville Mfg. Co., S.	...	...
Greenwood C. M., S. C.	57	...
Grendel Mills, S. C.	100	...
Hamrick Mills, S. C.	102	...
Hartsville C. M., S. C.	170	...
Inman Mills, S. C.	170	...
Inman Mills, S. C., pfd.	100	...
Jackson Mills, S. C.	95	...
King, Jno. P. Mfg. Co., Ga.	85	...
Lancaster C. M., S. C.	130	...
Lancaster C. M., S. C., pd	98	...
Langley Mfg. Co., S. C.	75	...
Laurens Cot. Mills, S. C.	120	...
Limestone C. Mills, S. C.	150	...
Lockhart Mills, S. C.	70	...
Loray Mills, N. C., com.	10	...
Loray Mills, N. C. 1st p	95	...
Marlboro Mills, S. C.	60	75
Mills Mfg. Co., S. C.	110	...
Mollohon Mfg. Co., S. C.	105	...
Monarch C. Mills, S. C.	110	...
Monaghan Mills, S. C.	...	...
Newberry C. Mills, S. C.	125	140
Ninety Six Mills, S. C.	135	140
Norris C. Mills, S. C.	105	115
Olympia, M., S. C., 1st p	...	...
Orangeburg Mfg. Co., S. C., pfd.	90	...
Orr Cot. Mills, S. C.	91	...
Ottaray Mills, S. C.	100	...
Oconee Mills, S. C., com.	100	...

	Bid	Asked
Brookside	...	112
Cannon	120	...
Cabarrus	130	140
Chadwick-Hoskins	95	...
do. Pref	101	...
Cliffside	190	...
Erwin	120	126
Erwin Pref.	101	102
Florence	...	126
Highland Park	200	...
do. pref.	101	...
Henrietta Mills	150	...
Kesler	115	140
Loray	...	...
do. pref	91	...
Modena	...	...
Patterson	118	126
Roanoke	155	161
Saxony	...	...
Washington	20	30
do. pref	100	...
Williamson	...	125
Ware Shoals	70	80
Wiscasset	110	...
Woodlawn	...	...

Oconee Mills, S. C., pfd	100	int
Pacolet Mfg. Co., S. C.	75	...
Pacolet Mfg. Co., pfd.	100	int
Pelzer Mfg. Co., S. C.	135	...
Parker Cotton Mills Co., preferred	62	65
Parker Cotton Mills Co., common	20	22½
Pickens C. Mills, S. C.	94	...
Piedmont Mfg. Co., S. C.	144	160
Poe, F. W. Mfg. Co., S. C.	105	115
Richland C. Mills, S. C., pfd.	...	...
Riverside Mills, S. C.	25	...
Roanoke Mills, N. C.	140	160
Saxon Mills, S. C.	120	...
Sibley Mfg. Co., Ga.	62	64
Spartan Mills, S. C.	110	...
Toxaway Mills, S. C.	72	...
Tucapau Mills, S. C.	20	...
Union-Buttalo Mill, S. C.	...	...
Union-Buttalo M., S. C. 1st preferred	50	55
Union-Buttalo M., S. C. 2nd preferred	10	...
Victor Mfg. Co., S. C.	...	...
Ware Shoals Mfg. Co., S. C.	80	...
Warren Mfg. Co., S. C.	85	...
Warren Mfg. Co., pfd.	100	...
Watts Mills, S. C.	70	...
Whitney Mfg. Co., S. C.	119	...
Wiscasset C. Mills, N. C.	...	...
Woodruff C. Mills, S. C.	100	...
Woodside C. Mills, S. C.	...	...
Parker Cotton Mills Co., guaranteed	100	100&int

Personal Items

John W. Pierson has resigned as overseer of spinning at Siluria, Ala.

S. C. Kinney has resigned as overseer of carding at the Brogon Mills.

Lewis W. Parker, of Greenville, S. C., is a delegate at the Democratic convention in Baltimore this week.

J. T. Tidwell, who resigned as superintendent at Fairmont, S. C., is now located at Spartanburg, S. C.

N. C. Night is now overseer of spinning at the Buck Creek Mills, Siluria, Ala.

J. S. Osteen has resigned as superintendent of the Norris Cotton Mills, Catechee, S. C.

J. C. Finley has resigned as overseer of weaving at Fountain Inn, S. C.

G. M. Payne has resigned his position with the American Spinning Co., of Greenville, S. C.

E. F. Braswell has been promoted from loom fixer to head fixer in No. 1 mill of the Massachusetts Mills, Lindale, Ga.

Joe Hyde has been promoted to second hand in No. 2 weave room at the Massachusetts Mills, Lindale, Ga.

W. R. Morgan, of Concord, N. C., has accepted the position of night overseer of weaving at the Arcade Mills, Rock Hill, S. C.

Stone has resigned his position as second hand in weaving at the Woodside Mills, Greenville, S. C.

R. L. Jordan has resigned his position at Tucapau, S. C., to accept a position as overseer of carding at the Fairmont (S. C.) Mills.

G. E. McMinn, of the Arcade Mill, Rock Hill, S. C., has accepted the position of second hand in weaving at the Woodside Mills, Greenville, S. C.

S. D. Stokes has resigned as overseer of carding at the Pilot Mills, Raleigh, N. C., to accept a similar position at the Kinston (N. C.) Cotton Mills.

D. J. Gardner has resigned as night overseer of spinning at the Ozark Mills, Gastonia, N. C., to become overseer of spinning at the Edna Mills, Reidsville, N. C.

W. B. Miller has resigned as overseer of carding at Lockhart, S. C., to accept a similar position at Fulton Bag & Cotton Mills No. 2, Atlanta, Ga.

O. C. Putnam has resigned as overseer of weaving at the Wennonah Mills, Lexington, N. C., to accept a similar position at the Inverness Mills, Winston-Salem, N. C.

R. B. Riddle, of the Proximity Mills, Greensboro, N. C., has accepted the position of overseer of spinning at the Chadwick-Hoskins Mill No. 4, Charlotte, N. C.

A. C. Roberts has been transferred from night overseer of carding to day overseer at Marshall, N. C.

J. I. Cain, Supt. of the Knoxville (Tenn.) Cotton Mills will hereafter be superintendent of the Knoxville Mills also.

Bill Emons of the Knoxville (Tenn.) Cotton Mills has accepted the position of master mechanic at the Knoxville Spinning Mills.

C. C. Russell of Whitnell, N. C., has returned to his former position as section man in card room of the Knoxville (Tenn.) Cotton Mills.

F. G. Asbell has resigned as overseer of carding at the Kinston (N. C.) Cotton Mills to accept a position in Georgia.

Marion Leslie, of Williamston, S. C., has accepted the position of overseer of weaving at the Maplecroft Mill, Liberty, S. C.

W. P. Ward has resigned as overseer of spinning at Mill No. 1, Piedmont, S. C., to become superintendent at Catechee, S. C.

Oscar Roberts has accepted the position of overseer of carding at the Riverside and Toxaway Mills, Anderson, S. C.

R. G. Varnadore has resigned his position with the Great Falls Mfg. Co., Rockingham, N. C., to become overseer of spinning at the Fairmont (S. C.) Mills.

R. L. Scarboro has resigned as overseer of spinning at the Granby Mill, Columbia, S. C., to become superintendent of the Wylie Mills, Chester, S. C.

C. C. Brigman has resigned as overseer of spinning at the Richland Mill, Columbia, S. C., to accept a similar position with the Granby Mill of the same place.

M. P. Stacks has resigned as overseer of carding at the Riverside and Toxaway Mills, Anderson, S. C., to accept a similar position at the Brogon Mills, of the same place.

A. R. Ennis formerly overseer of carding at the Knoxville (Tenn.) Spinning Mill has become night overseer of carding at the Capitola Mills, Marshall, N. C.

Tried to Commit Suicide.

H. M. Britt, 25 years old, residing at the Dresden Cotton Mills, Lumberton, N. C., attempted suicide by

taking poison.

Dr. Pope, who was nearby, was hastily summoned and arrived in time to save the man's life. He had written a letter to his wife stating that he was committing the deed because they could not live happily together.

Textile Manufacturer Reduced Size.

The Textile Manufacturer of Charlotte announced last week a reduction of four pages in the size of their journal. This followed a previous reduction of four pages which was made about six months ago.

Attempted Suicide.

"Rooster" Becknell, a young white man who lives at the Inman, S. C. Cotton Mills, tried to commit suicide by shooting himself just over the heart, the ball coming out under the shoulder blade. No cause is known for the act.

Lost Hand in Mill

Willie Dobbins, the 12-year-old son of Superintendent B. J. Dobbins, of the Henrietta Mills, Carolan, N. C., had his hand torn off in the picker room of the Caroleen mill last Friday afternoon, amputation of the mangled member being necessary.

Charged With Selling Mill's Cotton.

J. Glenn Carroll, a young man employed at the Newberry (S. C.) Cotton Mills was arrested last week charged with selling the mill's cotton. It is said that he recently sold 25 bales of cotton belonging to the mills and banked the money to his own credit, and had shipped 55 more for selling when his methods were detected by a railroad agent.

The mill authorities decided to drop the case provided the value of the stolen cotton was forthcoming and the young man refunded the money and was released.

Killed His Brother-in-Law.

Arthur Savage, the night watchman of the Pendleton Cotton Mills, shot and instantly killed his brother-in-law, Horace Edgar, also employed by the company as a laborer. The affair happened Saturday night in the mill. It seems that Savage was showing his relative the position in which he had a picture taken with a friend a day or two ago. When the picture was taken Sav-

age held his watch in his left hand and his gun in his right, pointing at the head of the friend. As he pointed the gun at Edgar's head, while showing him the position in which the picture was taken, the gun was discharged, the bullet entering Edgar's mouth and coming out the back of his head, slightly higher than it entered.

Batting Machinery For Sale.

- 2 Garnett Machines 60-in wide, 3-20 cylinders.
- 2 Garnett Machines 60-in wide, 3-20-in. cylinders.
- 2-30-in. cylinders with breasts. Fitted with Automatic self-feed and blaires, complete for making Cotton Batting and Cotton felts.
- 1 Compression Head (separate machines) for compressing batts.
- 2 Power Baling Presses for Baling Batts, etc.
- 2 Batt Saw Tables with circular knives for cutting rolls of batts to any desired width.
- 2 Smith Willows for dusting cotton waste, linters, etc.
- 1 Kitson Duster with self-feed for same use.
- 3 Batt Folding Tables.
- 7 Rag Pickers.

Will be sold for cash, or on favorable terms if desired.

Part of this machinery is at Oswego, N. Y., and part at Amsterdam. That at Oswego must be moved promptly.

Chas. W. Becker, Agent.
Amsterdam, N. Y.

Shoddy Machinery For Sale.

- 7 Rag Pickers.
- 1 60-in. Garnett Machine, 3-30-in. cylinders with breast.
- 1 60-in. Garnett Machine, 2-30-in. cylinders with breast.
- 2 60-in. Garnett Machines, 3-20-in. cylinders with breast.
- 1 48-in. shredding machine, 48-in. wide.
- 1 40-in. shredding machine, 40-in. wide.
- 1 40-in. Wool Card and self feed.
- 1 24-in. Mixing Picker.
- 1 Kitson, 5 apron Automatic stock dryer.
- 3 Tompkins Knitting Machines, each with 2-20-in. cylinder, 20 gauge for single plush work.
- 1 27 H. P. Direct Current Motor, 500 volts.
- 2 15 H. P. Alternating Current Motors.
- 12 Pair Scales (Platform) various sizes.
- Pulleys (large quantity, wood and iron).
- Belting, Shafting, Hangers, etc.

Will be sold for cash or on favorable terms if desired. Part of this machinery is at Oswego, N. Y., and part at Amsterdam. That at Oswego must be moved promptly.

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THIS IS an old preparation, well known to the majority of Cotton Manufacturers, on account of the general satisfaction it has always given. A binder for both fine and coarse counts as it combines readily with any starches, lays the surface fibre and holds the size well on the yarn. Manufacturers of exports and denims find it valuable, as it reduces shedding and loom waste to a minimum. Should use Raw Tallow or Soluble Tallow in addition. Write for formula.

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Want Department

Want Advertisements.

If you are needing men for any position or have second hand machinery, etc., to sell, the want columns of the **Southern Textile Bulletin** afford a good medium for advertising the fact.

Advertisements placed with us reach all the mills.

Employment Bureau.

The Employment Bureau is a feature of the **Southern Textile Bulletin** and we have better facilities for placing men in Southern mills than any other journal.

The cost of joining our employment bureau is only \$1.00 and there is no other cost unless a position is secured, in which case a reasonable fee is charged.

We do not guarantee to place every man who joins our employment bureau, but we do give them the best service of any employment bureau connected with the Southern textile industry.

BEAMERS WANTED.

WANTED AT ONCE, FOR NIGHT WORK, 10 SHORT CHAIN BEAMERS, PAY \$2.40 PER NIGHT. NONE BUT FIRST CLASS BEAMERS NEED APPLY. ADDRESS,

A. C. WEST,
OVERSEER BEAMING,
LOCKE MILLS,
CONCORD, N. C.

Weavers Wanted.

Wanted at once denim weavers. Good prices and steady work. None but first-class weavers need apply. Hamilton Carhartt Cotton Mill, Rock Hill, S. C.

Operatives Wanted.

Want at once Cotton Mill help of all kind, especially Frame hands. New mill, just starting up. Write or apply in person to Mandeville Mills, Carrollton, Ga.

Weavers Wanted.

WANT 15 or 20 good Draper weavers. Good prices paid to good weavers. Apply in person or correspond with R. A. Sims, overseer of weaving, or A. T. Browne, Supt., Warren Mfg. Co., Warrenville, S. C.

WANT position as superintendent. Now employed but prefer to change. Can furnish first class references both as to character and ability. Address No. 162.

Weavers and Fixers Wanted.

WANTED—At once, a few good Draper and Crompton Loom Weavers on Chambrays and Gingham. Good weavers earn with us from \$8.00 to \$12.00 per week. Can also use for our new loom addition some first class Draper and Safford Loom Fixers. Write or apply in person at once to

DAN RIVER COTTON MILLS,
Danville, Va.

Second Hand Wanted.

Want second hand for card room. Will pay \$2.75 per day for good man. Also want one section man for picker room at \$1.75 and one fly frame man at \$1.75. Address No. 1018, care Textile Bulletin.

Overseer Weaving Wanted

Want to engage a first class overseer of weaving for a room of Stafford Automatic looms. Pay \$3.50 per day. None need apply except sober men of experience and ability to handle help and get off production. Second hands and loom fixers need not apply. Give reference in first letter. Address YZZ.

Locating Men.

Our employment bureau is always active and we believe that we locate more men than any other bureau doing business among Southern mills.

Among those who have recently secured their position through our employment bureau are:

J. W. Outz,
Supt. Shaw Mills,
Weldon, N. C.
L. L. Worrell,
Overseer of Weaving,
Pineville, N. C.
R. B. Riddle,
Overseer of Spinning,
Chadwick Hoskins No. 4,
Charlotte, N. C.

Southern Textile Bulletin,
Charlotte, N. C.

WANT position as overseer of slashing, beaming (long or short chain), spooling, warping or drawing-in. Have had long experience and am expert on sizing. Address No. 161.

WANT position as overseer spinning. 20 years experience, both colored and plain work. Age 41. Married. Can furnish best of references. Address No. 163.

WANT position as superintendent of small mill, not over 8,000 spindle on hosiery yarn, or overseer of large card room. Good references. Address No. 164.

WANT position as overseer of spinning, twisting, or in winding room 18 years experience in spinning and twisting. Familiar with spooling, reeling and winding. Will not consider less than \$2.00 per day. Age 32. Married. Address No. 165.

WANT position as overseer of carding. Have had 21 years experience as overseer of carding in some of the best mills in the South. Can furnish the best of references. Address No. 167.

WANT position as mechanic or electrician. Have had practical experience in machine shop and electrical work. Can furnish good references. Would not consider less than \$2 per day. Address No. 168.

WANT position as overseer of spinning. Have had long experience in some of the best mills of the South. Now employed. Will not accept less than \$3.50. Address No. 169.

WANT position as overseer of carding. 36 years old, married and can furnish best of references. Now employed in large mill, but wish to change. Address No. 170.

WANT position as superintendent. Now employed in that capacity, but wish to change. Am experienced and well recommended. Address No. 171.

WANT position as overseer of weaving. Experienced on duck, drills, sheetings and osnaburgs. Now employed, but can change on short notice. Will not accept less than \$3.50. Address No. 172.

WANT position as superintendent or overseer of carding and spinning at not less than \$4.00. Now employed in a large mill, but wish to change. Good references. Address No. 174.

WANT position as overseer of carding. 35 years old, married. Good habits, good references and long experience. Now employed but want larger position. Competent for any size room. Address No. 173.

WANT position as overseer of carding in large mill or carder and spinner in small mill. Can give best of references and am strictly sober, with 14 years experience as carder. Address No. 175.

WANT position as superintendent of white or colored goods mill in N. C., S. C., or Ga. Long experience as superintendent and fine references. Also expert designer. Address No. 176.

WANT position as overseer of carding. Have had 24 years' experience in cotton mill work and am

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good manager of help. 32 years old. Married. Good recommendations. Now employed but can change on short notice. Address No. 177.

WANT position as overseer of carding. Now employed but want larger room. Long experience and can furnish best of references. Address No. 178.

WANT position as superintendent or overseer of spinning in large mill. Now employed but prefer to change. Long experience and good references. Address No. 179.

WANTED position as overseer of weaving in a medium or small size room. Am of good character and strictly temperate. Experienced on Draper or plain looms. Am now employed, but want to change. Address No. 180.

WANT position as superintendent or manager. Now employed but wish to change. Can furnish good references, both as to character and ability. No. 181.

WANT position as overseer of carding. 17 years in card room. 7 years as overseer. Can furnish good references. Address No. 182.

WANT position as superintendent of yarn mill or carder and spinner. 20 years experience as overseer and superintendent. Good references. Address No. 183.

WANT position as overseer of spinning. Eight years experience as overseer. Age 34. Married. Good references. Address No. 184.

WANT position as overseer of weaving. Married. Age 36. 12 years experience in mill. 4 years as overseer and second hand. Sober and good manager of help. I look after both quality and cost. Now employed. Good references. Address No. 185.

WANT position as superintendent. Had 7 years experience as superintendent and overseer in good mills. Age 33. Married. Good references. No. 186.

WANT position as overseer of weaving and cloth room. Experienced on plain and fancy white and colored goods. Now employed but want larger job. Good references will be furnished. Address No. 187.

Piece Work in Spinning, Spooling and Warping.

Continued From Page 8.)

gether for a dividend and divide by 840 multiplied by weight, will give number of yarn.

Example—
Ends Yards
 $400 \times 8,568$

=12's yarn.

340×840
To find the length—Multiply number of yarn by weight and by 840 and divide by weight, will give length in yards.

Example—
No. Wt.
 $12 \times 340 \times 840$
=8,568

40
ends
No. Wt.

To find what a beam should weigh—First cut off one even yard of the warp and multiply the number of ends by 8 1-3 and divide by weight in grains, will give actual number of yarn. Then multiply number of ends by length of warp and divide by number of yarn multiplied by 840, will give weight.

Ends Length
 $400 \times 8,568$
=340 weight.

12 \times 840
No. yarn.

Deduction for Depreciation. (Continued from Page 7)

I consider that the books and accounts I am auditing are the property of my clients, and if I find that the methods in use are sound and afford a basis for preparing a correct statement of the corporation's financial condition, I do not insist upon any change therein.

If, on the other hand, I find methods in vogue lacking soundness of principle, I call the attention of the management thereto, and unless changed or amended, my statement is made on a different basis, or attention is directed to matter in my report.

For instance, I do not consider that I have authority to direct a corporation to make provision for depreciation, but I do have the right to determine whether or not a balance sheet lacking such provision is a correct exhibit of that corporation's financial condition.

One more word and I am through. While there is naturally a bond of sympathy between an accountant and the management of a corporation whose books he is auditing this relation does not prevent the accountant from forming and presenting an honest opinion about matters where there develop differences between him and the management. I make this assertion honestly, fearlessly and most emphatically.

Waste in Factories.

Until the searchlight of modern records was turned on the waste in factories of material, labor and factory capacity, superintendents plunged ahead in peaceful ignorance when profits were good, or grouped in darkness during periods of business depression. A detailed analysis of waste due to different

processes, conditions and environment now saves many of manufacturers from ignorance which would mean ruin. Waste in factories has always been recognized as a general factor in figuring costs and the sale of by-products considered a gain which partially offset an unknown loss.

Vendors frequently weigh yarn from a damp room, and when it is dried the yarn shrinks twelve per cent as a general rule. On a sunny day it will come back six per cent. Thus at the outset, a loss is sustained in the manufacture of worsteds. During the various processes of dyeing the yarn loses approximately three per cent of its weight and gains some weight due to dyes deposited, which sometimes leaves, in the case of black, blue or brown, a net gain. In dressing, weaving and finishing, possible five per cent more yarn becomes waste which can be sold for but one-fifth its cost. That this is quite a considerable amount when yarn is worth eighty cents a pound one may be sure. The inspectors discover holes, mispicks, bad and uneven threads, for which allowances have to be made unless sewers can repair the damage. The careless giving of samples is a source of considerable waste for the mill which furnishes them, and ignorance of the amount has involved many a mill in financial difficulty.

Prizes have been offered weavers to keep down the waste, but nothing was gained as the operators carried it out in their pockets. To overcome the time wasted in slack months New England mills maintain farms and sent their employees out to work on them. That waste was only increased thereby may be imagined, for the business of a worsted mill is not to raise potatoes, but to make goods.—Factory.

Who He Was.

The Court was having trouble in getting a satisfactory jury.

"Is there any reason why you could not pass impartially on the evidence for and against the prisoner?" asked the Judge of a prospective juror.

"Yes," was the reply, "the very looks of that man makes me think he is guilty."

"Why, man," exclaimed the Judge, "that's the prosecuting attorney!"—Exchange.

What About the Bait.

An old man was talking to a bachelor and asked him why he did not marry. He parried the question by telling about different young women he had known, finding some fault with each one. But it appeared that all of them had married.

"You are in danger of getting left," said the old man to him. "You had better hurry up before it is too late."

"Oh," said the bachelor, "there are just as many good fish left in the sea."

"I know that," replied the old man, "but the bait— isn't there danger of bait becoming stale?"

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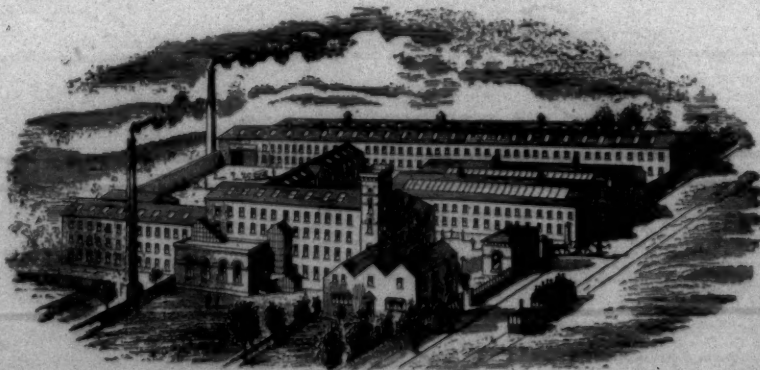
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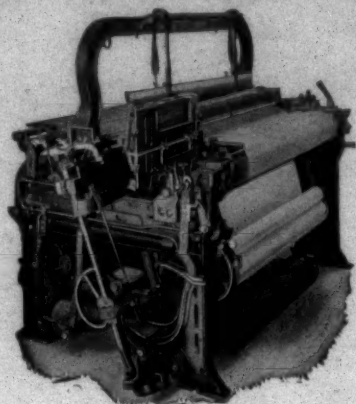
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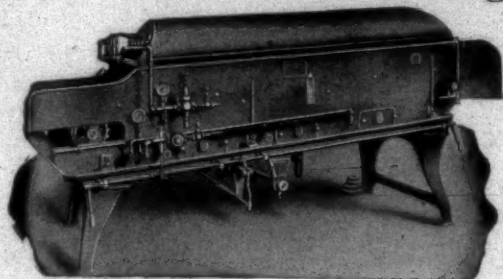
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